

NEW JERSEY  
CEMETERY BOARD

*November 25, 2008*

ANNE MILGRAM  
ATTORNEY GENERAL OF NEW JERSEY  
Division of Law  
124 Halsey Street  
P.O. Box 45029  
Newark, NJ 07101

**FILED**

*Deane L. Farinough*

STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
NEW JERSEY CEMETERY BOARD

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IN THE MATTER OF	:	Administrative Action
	:	
<b>PRINCETON MEMORIAL PARK</b>	:	<b>FINAL ORDER OF</b>
	:	<b>DISCIPLINE</b>
Certificate of Authority	:	
Number 134	:	

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This matter was opened to the New Jersey Cemetery Board upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made:

FINDINGS OF FACT

1. Princeton Memorial Park (hereinafter "Respondent" or "PMP") has held Certificate of Authority Number 134 issued by the Cemetery Board effective August 23, 1972 pursuant to N.J.S.A. 8A:3-2, now known as N.J.S.A. 45:27-6 and has been a New Jersey Cemetery Company at all times relevant to this matter.

2. Pursuant to N.J.S.A. 27-12, each cemetery company must establish a special, irrevocable trust fund for the maintenance and preservation of the cemetery. The income from the fund is to be applied to the maintenance and preservation of the cemetery in accordance with the definitions found at N.J.S.A. 45:27-2.

3. Pursuant to N.J.S.A. 45:27-13 each cemetery company must make certain deposits into the cemetery's Maintenance and Preservation Fund on a monthly basis based on income generated by sales of lots, graves, crypts or niches and deposits based on resales or transfers of lots or graves (if other than transfers between heirs or next of kin), number of interments, and for each foundation base or installation.

4. Pursuant to N.J.S.A. 45:27-15, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund not later than 120 days after the close of its fiscal year.

5. A review of the Board's files demonstrates that the last annual report from Respondent was filed on April 30, 2008 which indicated that Respondent's Maintenance and Preservation Fund was being held at Sovereign Bank. (See Certification of Dianne Tamaroglio ("Tamaroglio cert.") ¶5 and related exhibits attached to the Provisional Order of Discipline and made a part hereof.)

6. The Board reviewed the monthly statements from Sovereign Bank for January through April 2008 and determined that no deposits were made into the Maintenance and Preservation Fund Account during that period. (See Tamaroglio cert. ¶8.)

7. On July 8, 2008, the Board received a letter from Sovereign Bank notifying the Board that on June 13, 2008, it received a check in the amount of \$7,787.22 for deposit into the PMP Maintenance and Preservation Fund representing payment for the months of January, February and March and on June 19, 2008 a check in the amount of \$3,358.87 representing payment for the month of April. (See Tamaroglio cert. ¶9.)

#### CONCLUSIONS OF LAW

Pursuant to N.J.S.A. 45:27-13d and N.J.A.C. 13:44J-5.3(c), a cemetery company is required to make the appropriate deposits to its Maintenance and Preservation Fund by the last day of the

month following the month in which the monies were received. Respondent failed to make timely deposits to its Maintenance and Preservation Fund for January, February, March and April, 2008.

Based on the foregoing findings and conclusions, a Provisional Order of Discipline was issued on October 7, 2008, and a copy was served on Respondent. The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless Respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal, setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or other written evidence supporting Respondent's request for consideration and reasons therefor.

By letter dated October 22, 2008, Respondent agreed with the Board's Findings of Fact and Conclusion of Law, but argued that the financial circumstances of the cemetery company were such that it was unable to pay the proposed civil monetary penalty for the violations it acknowledged to have occurred. Respondent suggested that the violations found by the Board incur a late fee, rather than a civil monetary penalty, due to the cemetery's "having to make a choice between surviving or being late on a payment [into the Maintenance and Preservation Fund]."

Respondent's submissions were reviewed by the Board, and the Board determined that further proceedings were not necessary and that no material discrepancies had been raised. The Board was not persuaded that the submitted materials merited further consideration, as Respondent did not dispute the Findings of Fact or Conclusion of Law. The Board has determined that it is therefore not in dispute that Respondent's payments into the Maintenance and Preservation Trust Fund for Princeton Memorial Park were not timely for January through April 2008, as required by both statute and regulation.


ACCORDINGLY, IT IS on this 21 day of November, 2008,

ORDERED that:

1. Respondent is hereby assessed a civil penalty, pursuant to N.J.S.A. 45:1-22 in the total amount of \$2,500.00 for its violations of N.J.S.A. 45:27-13(d) and N.J.A.C. 13:44J-5.3(c), except that payment of \$1,500.00 of the total amount shall be suspended and will be dismissed, provided that Respondent's required payments into its Maintenance and Preservation Trust Fund are timely made for each of the twelve (12) months immediately following the date of this Order. Payment of the remaining \$1,000.00 shall be by certified check or money order made payable to the State of New Jersey, and shall be sent to: Dianne Tamaroglio, Executive Director, New Jersey Cemetery Board at 124 Halsey Street, Sixth Floor, Newark, New Jersey 07101, no later than ten (10) days from the receipt of this Order.

2. The suspended penalty shall become immediately due and payable in full upon a showing that Respondent has failed to make timely payment into its Maintenance and Preservation Trust Fund for any of the twelve (12) months immediately following the date of this Order. Nothing herein shall be deemed to waive any right of the Board or the Attorney General to take any civil or administrative action deemed appropriate with respect to any additional violations by Respondent after the date of this Order, and any such subsequent violations will subject Respondent to enhanced penalties pursuant to N.J.S.A. 45:1-25.

NEW JERSEY STATE CEMETERY BOARD

By:   
William Nichols, Chairman

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> <li>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>■ Print your name and address on the reverse so that we can return the card to you.</li> <li>■ Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul>	<p>A. Signature  <div style="font-family: cursive; font-size: 1.2em;">X <i>R. Munan</i></div> <div style="float: right;"> <input type="checkbox"/> Agent  <input type="checkbox"/> Addressee </div> </p> <p>B. Received by (Printed Name)</p> <p>C. Date of Delivery  <div style="font-family: cursive; font-size: 1.2em;">11/26/08</div> </p> <p>D. Is delivery address different from item 1?  If YES, enter delivery address below: <div style="float: right;"> <input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No </div> </p>
<p>1. Article Addressed to:</p> <div style="font-family: cursive; font-size: 1.2em;"> Richard D. Braunman  Purcell Memorial Park  3 Garden Road  Ladysburg, NJ 08691 </div>	<p>3. Service Type</p> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Certified Mail  <input type="checkbox"/> Registered  <input type="checkbox"/> Insured Mail </div> <div> <input type="checkbox"/> Express Mail  <input type="checkbox"/> Return Receipt for Merchandise  <input type="checkbox"/> C.O.D. </div> </div> <p>4. Restricted Delivery? (Extra Fee) <span style="float: right;"><input type="checkbox"/> Yes</span></p>
<p>2. Article Number  (Transfer from service label)</p> <div style="border: 1px solid black; padding: 2px; display: inline-block; font-family: monospace; font-size: 1.1em;"> 7003 0500 0000 7134 8699 </div>	

PS Form 3811, February 2004

Domestic Return Receipt

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Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To

Purcell Memorial Park

Street, Apt. No.,  
or PO Box No.

City, State, ZIP+4

PS Form 3800, June 2002

See Reverse for Instructions